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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 399/2024

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION) -1 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with  
Mr. Anant Mann, JSC & Mr.  
Pratyakash Gupta, JSC

versus

ESS ADVERTISING (MAURITIUS) SNC ET COMPAGNIE  
(FORMERLY KNOWN AS ESPN STAR SPORTS  
MAURITIUS SNC ET COMPAGNIE) .....Respondent

Through: Mr. Ashok Mathur, Mr. Divesh  
Chawla & Mr. Saurabh Jain,  
Advocates

80

+ ITA 400/2024

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION) -1 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with  
Mr. Anant Mann, JSC & Mr.  
Pratyakash Gupta, JSC

versus

ESS ADVERTISING (MAURITIUS) SNC ET COMPAGNIE  
(FORMERLY KNOWN AS ESPN STAR SPORTS  
MAURITIUS SNC ET COMPAGNIE) .....Respondent

Through: Mr. Ashok Mathur, Mr. Divesh  
Chawla & Mr. Saurabh Jain,  
Advocates

82

+ ITA 402/2024

COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with  
Mr. Anant Mann, JSC & Mr.  
Pratyakash Gupta, JSC

versus

ESPN STAR SPORTS (MAURITIUS) SNC ET COMPAGNIE  
NOW KNOWN AS ESS ADVERTISING (MAURITIUS)  
S.N.C.ET COMPAGNIE .....Respondent



Through: Mr. Ashok Mathur, Mr. Divesh  
Chawla & Mr. Saurabh Jain,  
Advocates

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**  
% **30.07.2024**  
**CM APPL. 42830/2024 (Exemption) in ITA 399/2024**

Allowed, subject to all just exceptions.

This application stands disposed of.

**ITA 399/2024 & CM APPL. 42831/2024 (579 Days Delay in Re-filing)**

**ITA 400/2024 & CM APPL. 42838/2024 (579 Days Delay in Refiling)**

**ITA 402/2024 & CM APPL. 42944/2024 (720 Days Delay in Refiling)**

1. A request for accommodation is made on behalf of learned counsel for the respondent.
2. Acceding to the same, this matter shall stand adjourned to be called again on 12.08.2024.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**JULY 30, 2024/<sub>RM</sub>**